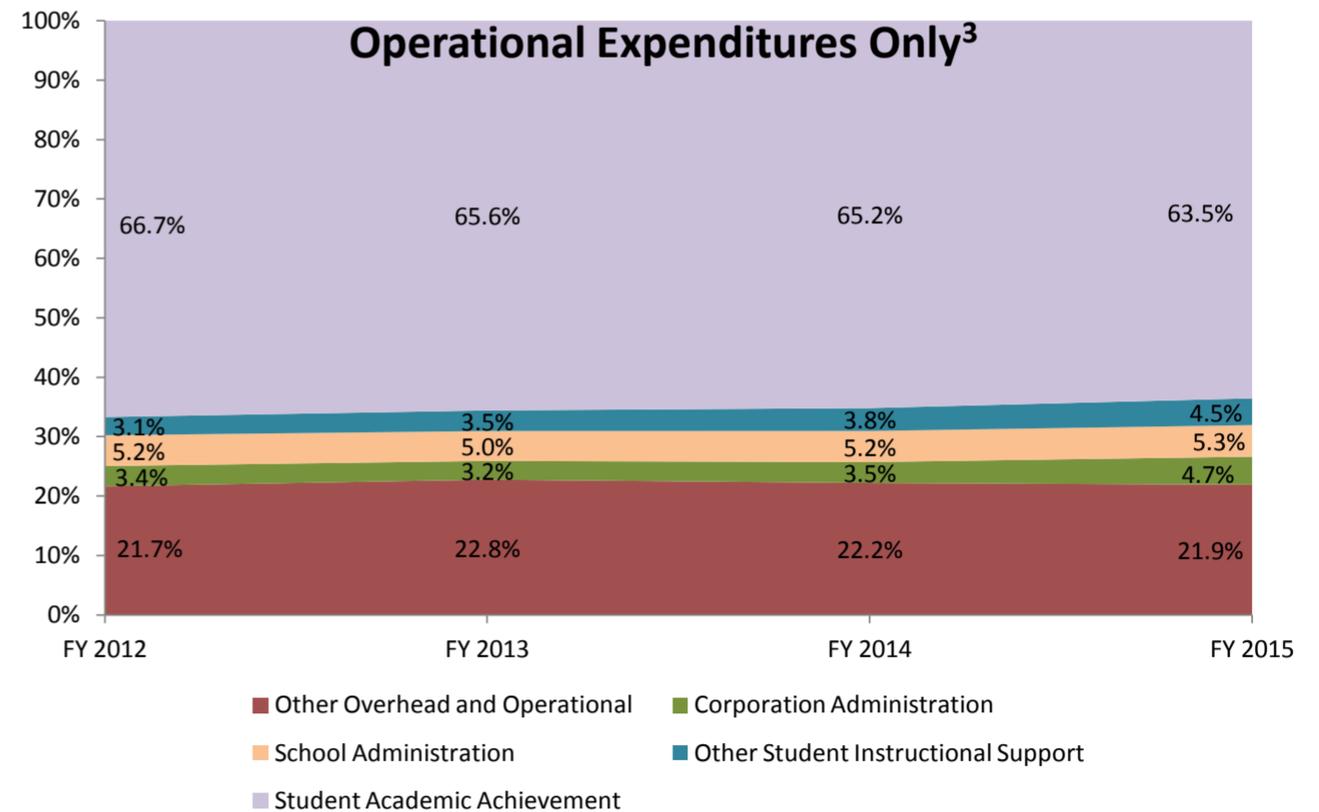
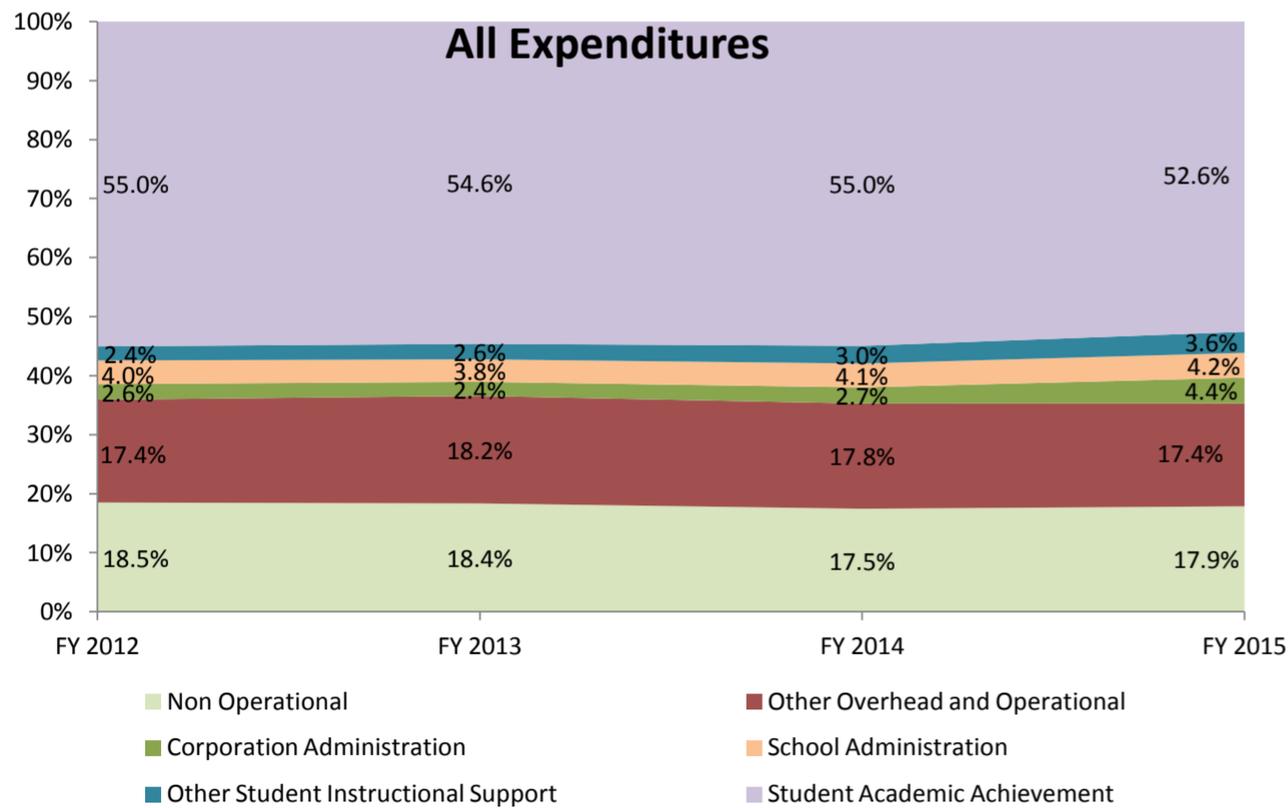


School Corporation Expenditures by Account
Biannual Financial Report Data
South Adams Schools (35)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,464,115	53.1%	\$8,254,427	53.2%	\$7,913,222	55.0%	\$8,026,837	54.6%	\$8,267,810	55.0%	\$7,851,096	52.6%
Student Instructional Support	\$1,036,767	8.5%	\$1,020,848	6.6%	\$919,149	6.4%	\$946,550	6.4%	\$1,058,940	7.0%	\$1,162,689	7.8%
Total	\$7,500,882	61.6%	\$9,275,275	59.7%	\$8,832,371	61.4%	\$8,973,387	61.0%	\$9,326,749	62.0%	\$9,013,784	60.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,867,003	23.5%	\$3,017,605	19.4%	\$2,882,370	20.1%	\$3,026,776	20.6%	\$3,091,953	20.6%	\$3,254,705	21.8%
Non Operational	\$1,814,502	14.9%	\$3,232,438	20.8%	\$2,661,109	18.5%	\$2,698,415	18.4%	\$2,625,687	17.5%	\$2,668,914	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,681,505	38.4%	\$6,250,043	40.3%	\$5,543,480	38.6%	\$5,725,191	39.0%	\$5,717,639	38.0%	\$5,923,619	39.7%

Grand Total	\$12,182,387	\$15,525,318	\$14,375,850	\$14,698,578	\$15,044,389	\$14,937,403
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Adams Schools (35)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs		\$0	\$322,332	\$330,098	\$339,969	NA	5.5%	3.0%			
11100 Regular Programs	\$2,415,183	\$3,061,476	\$2,724,638	\$2,627,565		8.8%	-14.2%	-3.6%			
11200 Regular Programs	\$10,457	\$972	\$871,659	\$876,429		8281.4%	90047.2%	0.5%			
11300 Regular Programs	\$1,502,461	\$2,094,387	\$1,247,185	\$1,249,939		-16.8%	-40.3%	0.2%			
11350 Regular Programs	\$0	\$53,231	\$53,644	\$47,609		NA	-10.6%	-11.3%			
11420 Regular Programs	\$61,550	\$65,386	\$57,398	\$59,970		-2.6%	-8.3%	4.5%			
11450 Regular Programs	\$33,546	\$65,748	\$83,833	\$5,337		-84.1%	-91.9%	-93.6%			
11470 Regular Programs	\$234	\$5,302	\$0	\$0		NA	NA	NA			
11480 Regular Programs	\$56,648	\$67,698	\$59,579	\$61,247		8.1%	-9.5%	2.8%			
11490 Regular Programs	\$46,072	\$57,187	\$65,431	\$66,375		44.1%	16.1%	1.4%			
11510 Regular Programs	\$0	\$6,079	\$6,498	\$5,214		NA	-14.2%	-19.8%			
11590 Regular Programs	\$0	\$11,616	\$60,625	\$81,279		NA	599.7%	34.1%			
11630 Regular Programs	\$0	\$0	\$187,825	\$150,675		NA	NA	-19.8%			
12110 Special Programs	\$12,887	\$8,996	\$0	\$0		NA	NA	NA			
12150 Special Programs	\$0	\$30,327	\$0	\$0		NA	NA	NA			
12350 Special Programs	\$0	\$842	\$846	\$922		NA	9.5%	9.0%			
12510 Special Programs	\$0	\$4,920	\$0	\$0		NA	NA	NA			
12520 Special Programs	\$32,218	\$79,079	\$82,517	\$145,084		350.3%	83.5%	75.8%			
12610 Special Programs	\$0	\$0	\$715,368	\$799,553		NA	NA	11.8%			
12710 Special Programs	\$38,677	\$55,291	\$64,703	\$66,594		72.2%	20.4%	2.9%			
12810 Special Programs	\$0	\$24,750	\$94,425	\$100,186		NA	304.8%	6.1%			
14100 Summer School Programs	\$0	\$0	\$9,436	\$11,425		NA	NA	21.1%			
14200 Summer School Programs	\$0	\$0	\$3,320	\$1,189		NA	NA	-64.2%			
14300 Summer School Programs	\$39,364	\$60,299	\$23,511	\$21,846		-44.5%	-63.8%	-7.1%			
16100 Remediation	\$4,003	\$0	\$8,818	\$8,301		107.4%	NA	-5.9%			
16200 Remediation	\$26,483	\$174,998	\$75,297	\$82,690		212.2%	-52.7%	9.8%			
17300 Pay. to Other Gov. Units in State	\$0	\$107,704	\$63,902	\$20,909		NA	-80.6%	-67.3%			
17400 Pay. to Other Gov. Units in State	\$476,266	\$659,822	\$0	\$0		NA	NA	NA			
22110 Instruction	\$2,173	\$0	\$5,678	\$0		NA	NA	NA			
22120 Instruction	\$40,784	\$227,978	\$96,057	\$47,459		16.4%	-79.2%	-50.6%			
22130 Instruction	\$0	\$42,131	\$80,690	\$80,454		NA	91.0%	-0.3%			
22190 Instruction	\$47,080	\$8,807	\$0	\$66,993		42.3%	660.7%	NA			
22220 Instruction	\$108,497	\$162,968	\$191,399	\$176,147		62.4%	8.1%	-8.0%			
22230 Instruction	\$1,963	\$846	\$150	\$0		NA	NA	NA			
22250 Instruction	\$56,118	\$0	\$0	\$0		NA	NA	NA			
22320 Instruction	\$0	\$140,948	\$413,844	\$132,745		NA	-5.8%	-67.9%			
22360 Instruction	\$0	\$418,188	\$318,841	\$360,610		NA	-13.8%	13.1%			
22370 Instruction	\$0	\$6,724	\$0	\$0		NA	NA	NA			
22380 Instruction	\$0	\$2,539	\$1,308	\$1,496		NA	-41.1%	14.4%			
22900 Instruction	\$0	\$74,859	\$118,362	\$124,534		NA	66.4%	5.2%			
25560 Central Services	\$145,479	\$149,999	\$150,925	\$30,353		-79.1%	-79.8%	-79.9%			
26497 NA	\$247,298	\$0	\$0	\$0		NA	NA	NA			
Student Academic Achievement Total					\$5,405,441	\$8,254,427	\$8,267,810	\$7,851,096	45.2%	-4.9%	-5.0%
Student Instructional Support											
21110 Students		\$0	\$12,937	\$36,878	\$57,656	NA	345.7%	56.3%			
21120 Students		\$0	\$0	\$71,572	\$94,360	NA	NA	31.8%			
21130 Students		\$2,649	\$54,413	\$25,053	\$6,275	136.9%	-88.5%	-75.0%			
21210 Students		\$3,317	\$0	\$0	\$0	NA	NA	NA			
21220 Students		\$207,247	\$180,549	\$260,617	\$297,089	43.4%	64.5%	14.0%			
21230 Students		\$1,120	\$947	\$0	\$0	NA	NA	NA			
21250 Students		\$0	\$0	\$0	\$13,666	NA	NA	NA			
21290 Students		\$8,850	\$0	\$0	\$0	NA	NA	NA			

School Corporation Expenditures by Account
Biannual Financial Report Data
South Adams Schools (35)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21310 Students Health Services - Service Area Direction	\$3,200	\$0	\$0	\$0	NA	NA	NA
21320 Students Health Services - Medical Services	\$300	\$0	\$0	\$0	NA	NA	NA
21330 Students Health Services - Dental Services	\$200	\$0	\$0	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$23,984	\$38,402	\$54,930	\$64,408	168.5%	67.7%	17.3%
21420 Students Psychological Services - Psychological Testing	\$6,811	\$83	\$0	\$0	NA	NA	NA
21430 Students Psychological Services - Psychological Counseling	\$44,536	\$1,845	\$0	\$0	NA	NA	NA
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$23,272	\$0	\$0	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$371,042	\$562,615	\$485,943	\$499,039	34.5%	-11.3%	2.7%
24900 School Administration Other Support Services - School Admin.	\$141,418	\$169,057	\$123,947	\$130,195	-7.9%	-23.0%	5.0%
Student Instructional Support Total	\$837,947	\$1,020,848	\$1,058,940	\$1,162,689	38.8%	13.9%	9.8%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$21,951	\$27,754	\$25,543	\$28,216	28.5%	1.7%	10.5%
23150 General Administration Board of Education - Legal Services	\$66,846	\$37,477	\$6,436	\$10,160	-84.8%	-72.9%	57.8%
23160 General Administration Board of Education - Promotion Expenses	\$353	\$195	\$10,856	\$12,228	3366.0%	6170.8%	12.6%
23190 General Administration Board of Education - Other Governing Body Services	\$12,010	\$9,716	\$14,276	\$26,514	120.8%	172.9%	85.7%
23210 General Administration Executive Administration - Office of The Superintendent	\$157,677	\$232,130	\$190,301	\$206,826	31.2%	-10.9%	8.7%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$12,565	\$216	\$53,344	\$176,874	1307.7%	81930.3%	231.6%
25160 Central Services Fiscal Services - Financial Accounting	\$48,337	\$59,974	\$69,315	\$70,822	46.5%	18.1%	2.2%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$60	\$15,760	\$57	\$251	318.5%	-98.4%	341.3%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	(\$308)	\$165	\$244	\$303	NA	83.2%	24.1%
25300 Central Services Printing, Pub., and Duplicating Services	\$50,529	\$40,426	\$33,949	\$115,324	128.2%	185.3%	239.7%
25750 Central Services Personnel Services - Health Services	\$0	\$2,476	\$6,848	\$3,868	NA	56.2%	-43.5%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$248	\$201	\$267	\$206	-17.2%	2.1%	-22.9%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$996,535	\$1,199,837	\$1,091,391	\$1,104,327	10.8%	-8.0%	1.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$7,312	\$3,392	\$11,090	\$8,429	15.3%	148.5%	-24.0%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$103,060	\$108,670	\$113,369	\$91,239	-11.5%	-16.0%	-19.5%
26700 Oper. & Maint. of Plant Serv. Insurance	\$129,058	\$101,578	\$80,705	\$65,219	-49.5%	-35.8%	-19.2%
27010 Student Transportation Service Area Direction	\$7,402	\$0	\$0	\$0	NA	NA	NA
27100 Student Transportation Vehicle Operation	\$213,051	\$391,979	\$468,186	\$488,592	129.3%	24.6%	4.4%
27300 Student Transportation Vehicle Servicing and Maintenance	\$174,603	\$169,625	\$257,262	\$241,753	38.5%	42.5%	-6.0%
27400 Student Transportation Purchase of School Buses	\$114,646	\$89,258	\$88,078	\$0	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$27,993	\$10,797	\$13,109	\$10,691	-61.8%	-1.0%	-18.4%
27900 Student Transportation Other Student Transportation Services	\$13,933	\$33,594	\$30,520	\$33,323	139.2%	-0.8%	9.2%
31200 Food Services Operations Food Preparation and Dispensing	\$293,605	\$478,680	\$524,804	\$550,274	87.4%	15.0%	4.9%
31900 Food Services Operations Other Food Services	\$0	\$3,705	\$2,002	\$9,268	NA	150.1%	363.0%
Overhead and Operational Total	\$2,451,466	\$3,017,605	\$3,091,953	\$3,254,705	32.8%	7.9%	5.3%
Non Operational							
33200 Category not Specified Community Recreation	\$23,344	\$11,423	\$11,588	\$28,412	21.7%	148.7%	145.2%
33400 Category not Specified Athletic Coaches	\$101,976	\$139,135	\$186,622	\$174,877	71.5%	25.7%	-6.3%
33990 Other Community Services Other	\$24,246	\$2,826	\$12,200	\$16,813	-30.7%	494.9%	37.8%
43000 Category not Specified Professional Services	\$74,348	\$400	\$0	\$0	NA	NA	NA
44000 Category not Specified Educational Specifications Dev.	\$11,289	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$838,515	\$394,742	\$135,917	\$194,263	-76.8%	-50.8%	42.9%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$519,602	\$519,602	\$519,602	NA	0.0%	0.0%
45400 Building Acq., Const. and Impr. Sports Facilities	\$28,352	\$9,200	\$0	\$3,080	-89.1%	-66.5%	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$12,560	\$16,919	\$18,316	\$3,600	-71.3%	-78.7%	-80.3%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$216,766	\$193,009	\$11,505	\$6,267	-97.1%	-96.8%	-45.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$14,716	\$0	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$1,675,000	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$11,899	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Adams Schools (35)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
52100 Interest on Debt Bonds	\$0	\$54,284	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$431,085	\$205,000	\$725,000	\$755,000	75.1%	268.3%	4.1%				
53150 Lease Rental Buildings-Interest	\$0	\$10,243	\$993,000	\$967,000	NA	9341.1%	-2.6%				
60700 Category not Specified Scholarships	\$0	\$656	\$38	\$0	NA	NA	NA				
Non Operational Total					\$1,777,197	\$3,232,438	\$2,625,687	\$2,668,914	50.2%	-17.4%	1.6%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$64,049	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$11,381	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$41,000	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,796	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$294,948	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$55,823	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$76,446	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$10,162	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$22,746	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$4,753	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$4,077	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$744	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$639,962	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$119,635	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$287,213	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$22,380	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$484	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$102	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$88	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$16	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$36,485	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$7,125	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,714	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,207	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$1,710,336	\$0	\$0	\$0	NA	NA	NA